EXHIBIT 46

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 2
                       UNITED STATES DISTRICT COURT
                       DISTRICT OF MASSACHUSETTS
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     UNITED STATES OF AMERICA,
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                       Plaintiff
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     vs.
                                        ) No. 1-19-CR-10080
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     GAMAL ABDELAZIZ and JOHN
     WILSON,
                       Defendants.
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                BEFORE THE HONORABLE NATHANIEL M. GORTON
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                       UNITED STATES DISTRICT JUDGE
                           JURY TRIAL - DAY 19
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               John Joseph Moakley United States Courthouse
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                             Courtroom No. 4
                            One Courthouse Way
                       Boston, Massachusetts 02210
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                             October 6, 2021
                                9:21 a.m.
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                       Kristin M. Kelley, RPR, CRR
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                           Debra Joyce, RMR, CRR
                         Official Court Reporters
               John Joseph Moakley United States Courthouse
23
                       One Courthouse Way, Room 3209
                       Boston, Massachusetts 02210
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                         E-mail: kmob929@gmail.com
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               Mechanical Steno - Computer-Aided Transcript
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his taxes. And you know that those lies mattered because they inhibited the IRS from figuring out what he actually owed and because it helped save him close to \$90,000.

During the course of this trial, ladies and gentlemen, you've heard a lot about the college recruitment process and the admissions process. You've seen hundreds of documents and e-mails. You've listened to numerous recorded phone calls. You've heard from over a dozen witnesses, but at the end of the day, the only thing you really need to decide this case is what you walked into this courtroom with three and a half weeks ago, and that's your common sense.

Common sense tells you that it is wrong to fake your children's athletic qualifications to get them admitted to highly competitive colleges as recruited athletes when they aren't good enough to play and they don't intend to. That is fraud.

Common sense tells you that it is wrong to get insiders at those schools to mislead their colleagues to recruit those children using those falsified credentials in exchange for money. That is honest services fraud, bribery.

And common sense tells you it is wrong to lie on your taxes by deducting the cost of those bribes as fake business expenses and phony charitable contributions. That is tax fraud.

You don't need to be a senior corporate executive or a

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                        CERTIFICATE
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     UNITED STATES DISTRICT COURT )
 5
     DISTRICT OF MASSACHUSETTS
                                 )
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               We, Kristin M. Kelley and Debra Joyce, certify that
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     the foregoing is a correct transcript from the record of
     proceedings taken October 6, 2021 in the above-entitled matter
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     to the best of my skill and ability.
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14
          /s/ Kristin M. Kelley
                                                October 6, 2021
                                                <u>October 6,</u> 2021
15
          /s/ Debra Joyce
16
          Kristin M. Kelley, RPR, CRR
                                                   Date
          Debra Joyce, RMR, CRR
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          Official Court Reporters
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